

VT Form CU-313	USE VALUE APPRAISAL PROGRAM AGRICULTURAL LAND AND BUILDINGS CERTIFICATION	2018 Vermont
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JENNY Q PUBLIC PUBLI01
133 STATE ST
MONTPELIER VT 05633

Current Use Eligibility Requirement

Response required by November 1, 2017

As the owner of agricultural land or buildings enrolled in the Use Value Appraisal Program ("Current Use Program"), you are now required by statute to certify annually that your agricultural land and farm buildings meet the requirements for enrollment at the time of certification. This certification must be made under oath to the Commissioner of Taxes every year on a form specified by the Director of Property Valuation and Review. This form (see reverse side) has been partially completed for your specific parcel.

This form must be submitted on or before November 1, 2017, to the Commissioner of Taxes, Current Use Program, PO Box 1499, Montpelier, Vermont 05601-1499.

Below is a summary of the statutory definitions of agricultural land and farm buildings for your reference. The complete statutory requirements can be found in the Current Use Statute, 32 Vermont Statutes Annotated Chapter 124 Agriculture and Forest Land.

Agricultural land is land that is in active use to grow hay or cultivate crops, pasture livestock, cultivate trees bearing edible fruit, produce an annual maple product, or buffer zones as defined and required in the Agency of Agriculture, Food, and Markets' Required Agricultural Practices rule adopted under 6 V.S.A. chapter 215, and that is 25 acres or more in size. Land less than 25 acres is considered agricultural land if: (1) it is owned by a farmer and is part of the overall farm unit; (2) it is used by a farmer as part of his or her farming operation under written lease for at least three years; or (3) it has produced an annual gross income of at least \$2,000 from the sale of farm crops in one of two, or three of the five, calendar years preceding.

Farm buildings are farm buildings and other farm improvements that are: (1) actively used by a "farmer" as part of a farming operation; (2) owned by a "farmer" or leased to a "farmer" under a written lease for a term of three years or more; and (3) situated on enrolled land or a housesite adjoining enrolled land. A "farmer" is a person: (A) who earns at least one-half of the farmer's annual gross income from the business of farming as that term is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986; or (B) who produces farm crops that are processed in a farm facility as set forth in 32 V.S.A. § 3752(7)(B).

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FOR DEPARTMENT USE ONLY

1001 PUBLI01 15
123-456-78901 2018

According to our records, you have the following parcel of land and/or buildings enrolled in the Current Use Program. If the land and/or buildings below no longer meet the requirements for enrollment, you must submit a Notice of Withdrawal Form, Form LV-314, with this certification to remove them from enrollment. Go to www.tax.vermont.gov to download Form LV-314.

If you do not submit this form by the deadline, your agricultural land and buildings may be discontinued for the 2018 property tax year.

Certification Section

1. SPAN 123-456-78901	2. Town ANYTOWN
3. Acres Enrolled (includes forest, agricultural, and conservation land) 56.79	4. Active Agricultural Acres Enrolled 32.79
	5. Farm Buildings Enrolled? 3

Have you transferred any of the land that was enrolled?

- ☐ **No.** Sign the certification below and return to the Tax Department.
- ☐ **Some.** Mark the changes to enrollment above. Sign the certification below and return to the Tax Department. Who did the land transfer to and when did it transfer? _____
- ☐ **All.** You do not need to certify below. Return this form to the Tax Department. Who did the land transfer to and when did it transfer? _____

I certify under oath that: (1) the land and buildings identified above are in active agricultural use; (2) if any of the land and/or buildings qualify for enrollment because they are leased to a farmer (typically this is land that is less than 25 acres or buildings. A lease is not required for 25 acres or more.), then I have provided the Current Use Program with a copy of a current, valid lease or I have attached a copy of the valid lease to this form; and (3) for any land and/or buildings that do not meet the requirements of Current Use Program, I have marked the corrections above and attached a completed form (Notice of Withdrawal, Form LV-314) to discontinue their enrollment.

Landowner #1 Signature	Print Name	Date
Landowner #2 Signature	Print Name	Date
Landowner #3 Signature	Print Name	Date
Landowner #4 Signature	Print Name	Date
Landowner #5 Signature	Print Name	Date
Landowner #6 Signature	Print Name	Date

You must mail the completed form on or before **November 1, 2017**, to:

Commissioner of Taxes
Current Use Program
VT Department of Taxes
PO Box 1499
Montpelier, VT 05601-1499